

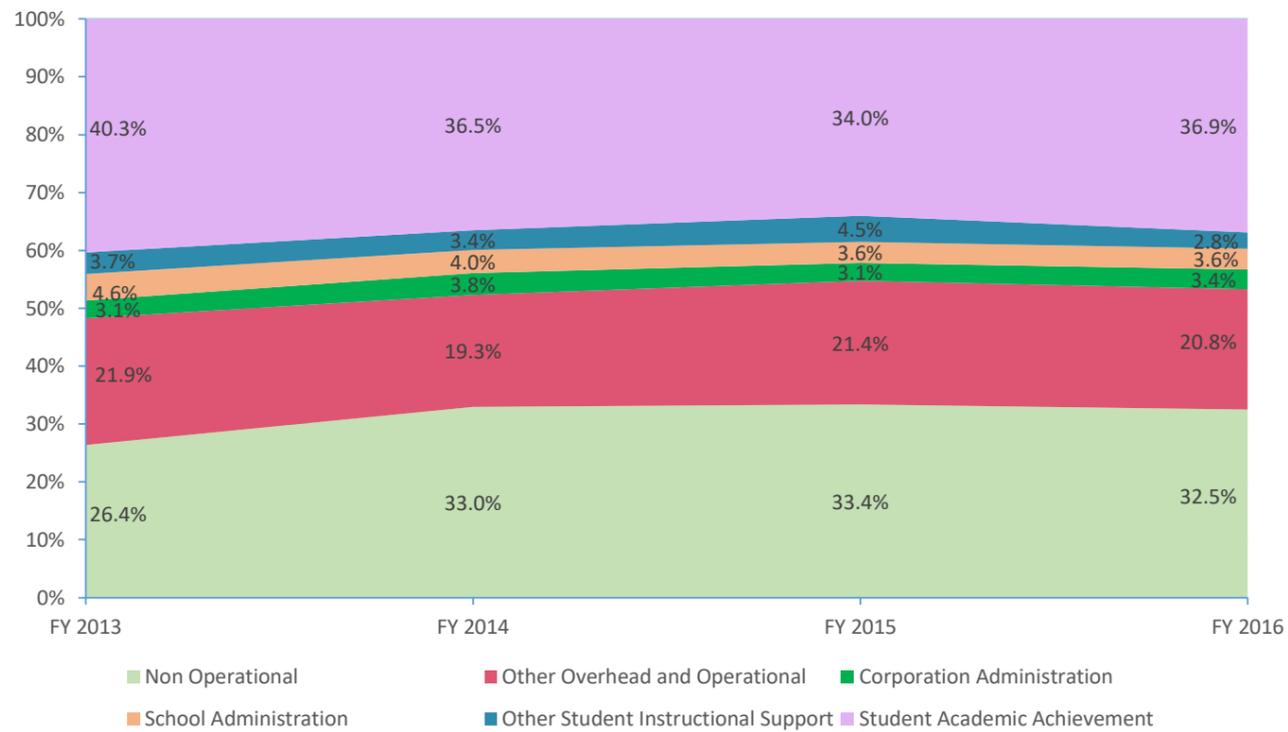
**School Corporation Expenditures by Account**  
**Biannual Financial Report Data**  
**South Montgomery Com Sch Corp (5845)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,677,286	34.7%	\$9,626,709	42.3%	\$8,579,224	40.3%	\$7,930,769	36.5%	\$8,151,335	34.0%	\$8,296,078	36.9%
Student Instructional Support	\$1,316,922	4.7%	\$1,448,836	6.4%	\$1,768,824	8.3%	\$1,609,371	7.4%	\$1,954,917	8.2%	\$1,441,678	6.4%
<b>Total</b>	<b>\$10,994,208</b>	<b>39.4%</b>	<b>\$11,075,546</b>	<b>48.7%</b>	<b>\$10,348,048</b>	<b>48.7%</b>	<b>\$9,540,140</b>	<b>43.9%</b>	<b>\$10,106,252</b>	<b>42.2%</b>	<b>\$9,737,757</b>	<b>43.3%</b>

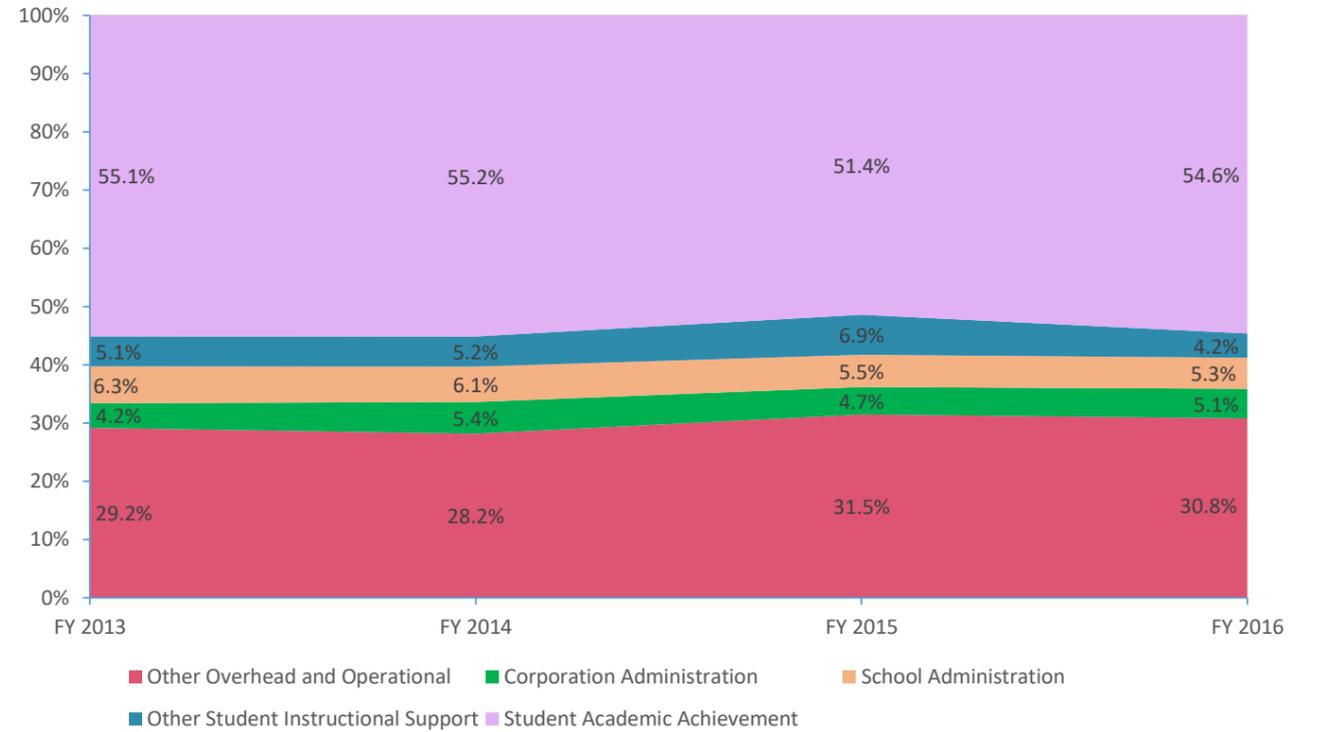
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,099,170	21.9%	\$5,674,951	24.9%	\$5,307,116	25.0%	\$5,021,323	23.1%	\$5,862,784	24.5%	\$5,443,797	24.2%
Non Operational	\$10,787,715	38.7%	\$6,004,495	26.4%	\$5,608,719	26.4%	\$7,159,431	33.0%	\$8,000,521	33.4%	\$7,310,681	32.5%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$16,886,886</b>	<b>60.6%</b>	<b>\$11,679,446</b>	<b>51.3%</b>	<b>\$10,915,835</b>	<b>51.3%</b>	<b>\$12,180,754</b>	<b>56.1%</b>	<b>\$13,863,306</b>	<b>57.8%</b>	<b>\$12,754,478</b>	<b>56.7%</b>

<b>Grand Total</b>	<b>\$27,881,094</b>		<b>\$22,754,992</b>		<b>\$21,263,883</b>		<b>\$21,720,893</b>		<b>\$23,969,558</b>		<b>\$22,492,235</b>	
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$160,847	\$260,153	\$220,555	NA	37.1%	-15.2%
11100	Regular Programs	Elementary	\$3,413,518	\$3,667,300	\$3,001,185	\$3,080,122	-9.8%	-16.0%	2.6%
11200	Regular Programs	Middle/Junior High	\$929,861	\$1,068,128	\$846,113	\$930,759	0.1%	-12.9%	10.0%
11300	Regular Programs	High School	\$1,748,861	\$2,065,072	\$1,692,747	\$1,736,537	-0.7%	-15.9%	2.6%
11350	Regular Programs	High School - Academic Honors Diploma	\$34,104	\$37,353	\$28,541	\$29,524	-13.4%	-21.0%	3.4%
11410	Regular Programs	Vocational Education - Agriculture A	\$114,974	\$151,001	\$145,092	\$148,290	29.0%	-1.8%	2.2%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$141,011	\$178,317	\$92,557	\$78,242	-44.5%	-56.1%	-15.5%
11470	Regular Programs	Vocational Education - Business Education	\$103,138	\$112,367	\$105,380	\$107,075	3.8%	-4.7%	1.6%
11480	Regular Programs	Vocational Education - Industrial Education A	\$140,020	\$110,346	\$62,354	\$66,795	-52.3%	-39.5%	7.1%
11520	Regular Programs	Vocational Education - Area School Participation	\$52,213	\$78,511	\$2,942	\$11,007	-78.9%	-86.0%	274.1%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$24,908	\$67,517	\$89,810	\$43,508	74.7%	-35.6%	-51.6%
11630	Regular Programs	Alternative Education Programs - High School	\$0	\$62,892	\$11,769	\$0	NA	-100.0%	-100.0%
11910	Regular Programs	Other Regular Programs - Competency Testing	\$3,196	\$17,700	\$5,508	\$3,203	0.2%	-81.9%	-41.8%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$4,869	\$38,905	\$49,879	\$24,813	409.6%	-36.2%	-50.3%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$11,593	\$0	\$6,245	NA	-46.1%	NA
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$16,141	\$18,322	\$3,705	\$2,010	-87.5%	-89.0%	-45.7%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$0	\$5,059	\$0	\$0	NA	-100.0%	NA
12350	Special Programs	Physical Impairment - Homebound	\$3,841	\$22,366	\$0	\$0	-100.0%	-100.0%	NA
12420	Special Programs	Emotional Disabilities - All Others	\$27,311	\$116,777	\$28,188	\$29,368	7.5%	-74.9%	4.2%
12510	Special Programs	Culturally Different - Communication Disorders	\$155,412	\$210,993	\$215,641	\$179,505	15.5%	-14.9%	-16.8%
12520	Special Programs	Culturally Different - Compensatory	\$0	\$1,042	\$0	\$0	NA	-100.0%	NA
12610	Special Programs	Learning Disability	\$170,710	\$508,432	\$784,282	\$732,105	328.9%	44.0%	-6.7%
12810	Special Programs	Special Education Preschool	\$20,282	\$83,720	\$25,000	\$0	-100.0%	-100.0%	-100.0%
12900	Special Programs	Other Special Programs	\$403	\$9,471	\$0	\$0	-100.0%	-100.0%	NA
14200	Summer School Programs	Middle/Junior High School	\$27	\$0	\$0	\$0	-100.0%	NA	NA
14300	Summer School Programs	High School	\$16,275	\$12,819	\$7,500	\$7,500	-53.9%	-41.5%	0.0%
16100	Remediation	Remediation Testing	\$25,756	\$61,041	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$44,404	\$24,515	\$0	\$0	-100.0%	-100.0%	NA
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$366,711	\$242,735	\$111,231	\$385,084	5.0%	58.6%	246.2%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$13,387	\$7,077	\$12,063	\$64,520	381.9%	811.6%	434.9%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$22,226	\$10,525	\$0	\$0	-100.0%	-100.0%	NA
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$3,333	\$4,206	\$39,400	\$13,536	306.1%	221.8%	-65.6%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$600	\$0	\$58	\$0	-100.0%	NA	-100.0%
22220	Instruction	Library/Media Services - School Library	\$132,868	\$159,150	\$83,374	\$71,596	-46.1%	-55.0%	-14.1%
22230	Instruction	Library/Media Services - Audiovisual	\$1,332	\$10,605	\$5,084	\$95	-92.9%	-99.1%	-98.1%
22240	Instruction	Library/Media Services - Educational Television	\$3,460	\$1,749	\$320	\$0	-100.0%	-100.0%	-100.0%
22250	Instruction	Library/Media Services - Computer Assisted Instruc. Services	\$17,835	\$22,283	\$172	\$0	-100.0%	-100.0%	-100.0%
22290	Instruction	Library/Media Services - Other Educational Media Services	\$14,478	\$0	\$0	\$0	-100.0%	NA	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$223,934	\$0	\$0	\$0	-100.0%	NA	NA
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$3,118	\$0	NA	NA	-100.0%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$13,623	(\$100)	NA	NA	-100.7%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$5,634	\$40	\$1,072	NA	-81.0%	2581.1%
25510	Central Services	Textbooks for Rent/Resale - Direction of Rental Service	\$2,978	\$5,307	\$0	\$0	-100.0%	-100.0%	NA
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$172,864	\$190,763	\$118,505	\$313,727	81.5%	64.5%	164.7%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$22,958	\$63,401	\$144,546	\$9,365	-59.2%	-85.2%	-93.5%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$868	\$871	\$161,455	\$24	-97.2%	-97.2%	-100.0%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$427,687	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$8,618,754</b>	<b>\$9,626,709</b>	<b>\$8,151,335</b>	<b>\$8,296,078</b>	<b>-3.7%</b>	<b>-13.8%</b>	<b>1.8%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$620,198	\$168,675	NA	NA	-72.8%
21220	Students	Guidance Services - Counseling Services	\$223,104	\$291,229	\$323,650	\$329,888	47.9%	13.3%	1.9%
21320	Students	Health Services - Medical Services	\$3,000	\$1,750	\$3,500	\$3,500	16.7%	100.0%	0.0%
21340	Students	Health Services - Nurse Services	\$104,217	\$122,448	\$135,987	\$130,460	25.2%	6.5%	-4.1%

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
24100	School Administration	Office of The Principal	\$782,260	\$939,932	\$860,678	\$797,880	2.0%	-15.1%	-7.3%
24900	School Administration	Other Support Services - School Admin.	\$20,149	\$93,477	\$10,904	\$11,277	-44.0%	-87.9%	3.4%
<b>Student Instructional Support Total</b>			<b>\$1,132,730</b>	<b>\$1,448,836</b>	<b>\$1,954,917</b>	<b>\$1,441,678</b>	<b>27.3%</b>	<b>-0.5%</b>	<b>-26.3%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$31,720	\$24,069	\$98,986	\$112,506	254.7%	367.4%	13.7%
23150	General Administration	Board of Education - Legal Services	\$2,038	\$1,000	\$17,660	\$30,506	1396.7%	2950.6%	72.7%
23210	General Administration	Executive Administration - Office of The Superintendent	\$132,429	\$169,166	\$194,739	\$195,837	47.9%	15.8%	0.6%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$2,169	\$5,993	NA	NA	176.3%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$934	\$942	\$1,732	NA	85.4%	83.8%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$36,438	\$53,293	\$44,378	\$52,467	44.0%	-1.5%	18.2%
25120	Central Services	Fiscal Services - Service Area Direction	\$1,205	\$630	\$0	\$0	-100.0%	-100.0%	NA
25150	Central Services	Fiscal Services - Payroll Services	\$38,091	\$47,125	\$46,086	\$49,308	29.4%	4.6%	7.0%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,180	\$2,254	\$3,196	NA	170.9%	41.8%
25199	Central Services	Fiscal Services - Other - Other	\$12,230	\$622,157	\$13,716	(\$8,095)	-166.2%	-101.3%	-159.0%
25210	Central Services	Purch., Warehouse., & Dist. Serv. - Service Area Direc.	\$0	\$13,418	\$2,330	\$2,811	NA	-79.1%	20.7%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$249,016	\$318,078	\$323,188	NA	29.8%	1.6%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$1,285,346	\$1,581,675	\$1,916,243	\$1,249,231	-2.8%	-21.0%	-34.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$58,182	\$76,829	\$354	\$0	-100.0%	-100.0%	-100.0%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$216,114	\$52,794	\$137,252	\$550,989	155.0%	943.7%	301.4%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$478	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$2,029,101	\$0	\$0	\$0	-100.0%	NA	NA
26500	Operation and Maintenance of Plant Services	Vehicle Maintenance (not buses)	\$0	\$0	\$0	\$64	NA	NA	NA
26700	Operation and Maintenance of Plant Services	Insurance	\$109,723	\$78,919	\$93,086	\$188,003	71.3%	138.2%	102.0%
26800	Operation and Maintenance of Plant Services	Other Op. and Maintenance of Plant	\$0	\$0	\$8,466	\$44,276	NA	NA	423.0%
27010	Student Transportation	Service Area Direction	\$38,285	\$15,541	\$336,284	\$399,628	943.8%	2471.4%	18.8%
27100	Student Transportation	Vehicle Operation	\$317,977	\$372,895	\$0	\$0	-100.0%	-100.0%	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$135,581	\$166,765	\$335,427	\$362,175	167.1%	117.2%	8.0%
27400	Student Transportation	Purchase of School Buses	\$61,383	\$134,922	\$164,316	\$0	-100.0%	-100.0%	-100.0%
27500	Student Transportation	Insurance on Buses	\$0	\$54,978	\$0	\$0	NA	-100.0%	NA
27700	Student Transportation	Contracted Transportation Services	\$645,014	\$929,279	\$766,628	\$718,152	11.3%	-22.7%	-6.3%
27900	Student Transportation	Other Student Transportation Services	\$62,502	\$75,271	\$129,717	\$231,415	270.3%	207.4%	78.4%
27910	Student Transportation	Bus Driver Training	\$175	\$0	\$2,000	\$0	-100.0%	NA	-100.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$288,240	\$341,466	\$615,515	\$857,418	197.5%	151.1%	39.3%
31400	Food Services Operations	Food Purchases	\$344,255	\$472,814	\$581,886	\$0	-100.0%	-100.0%	-100.0%
31900	Food Services Operations	Other Food Services	\$12,337	\$138,817	\$34,273	\$72,999	491.7%	-47.4%	113.0%
<b>Overhead and Operational Total</b>			<b>\$5,858,843</b>	<b>\$5,674,951</b>	<b>\$5,862,784</b>	<b>\$5,443,797</b>	<b>-7.1%</b>	<b>-4.1%</b>	<b>-7.1%</b>
<b>Non Operational</b>									
33100	Community Service Operations	Direction of Community Services	\$0	\$356	\$1,346	\$254	NA	-28.5%	-81.1%
33400	Category not Specified	Athletic Coaches	\$132,761	\$195,148	\$169,934	\$132,158	-0.5%	-32.3%	-22.2%
33990	Other Community Services	Other	\$1,903	\$250	\$0	\$0	-100.0%	-100.0%	NA
41000	Category not Specified	Land Acquisition and Development	\$7,733	\$6,360	\$4,800	\$0	-100.0%	-100.0%	-100.0%
43000	Category not Specified	Professional Services	\$68,115	\$94,751	\$93,652	\$145,030	112.9%	53.1%	54.9%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$2,150	\$1,800	\$6,936	NA	222.6%	285.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$6,192,636	\$1,026,446	\$551,618	\$482,489	-92.2%	-53.0%	-12.5%
45300	Building Acquisition, Construction and Improvement	Skilled Craft Employees	\$57,445	\$0	\$0	\$0	-100.0%	NA	NA
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$24,849	\$13,341	\$230,482	\$131,572	429.5%	886.2%	-42.9%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$80,267	\$104,772	\$69,734	\$92,039	14.7%	-12.2%	32.0%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$426,140	\$161,463	\$656,861	\$487,472	14.4%	201.9%	-25.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$89,731	\$195,589	\$0	\$0	-100.0%	-100.0%	NA
51100	Principal on Debt	Bonds	\$0	\$0	\$1,177,004	\$341,344	NA	NA	-71.0%
51600	Principal on Debt	Other DLGF Approved Debt	\$154,581	\$310,013	\$220,000	\$152,870	-1.1%	-50.7%	-30.5%
52200	Interest on Debt	Temporary Loans	\$33,107	\$65,048	\$0	\$0	-100.0%	-100.0%	NA

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52600	Interest on Debt	Other DLGF Approved Debt	\$0	\$0	\$90,915	\$153,580	NA	NA	68.9%
53100	Lease Rental	Buildings-Principal	\$3,465,814	\$3,785,600	\$4,726,100	\$4,401,100	27.0%	16.3%	-6.9%
53150	Lease Rental	Buildings-Interest	\$0	\$0	\$5,775	\$783,836	NA	NA	13472.9%
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$1,313	\$2,820	\$0	\$0	-100.0%	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$20,934	\$40,389	\$0	\$0	-100.0%	-100.0%	NA
59100	Other Debt Services Obligations	Registrars Fee	\$1,050	\$0	\$0	\$0	-100.0%	NA	NA
59200	Other Debt Services Obligations	Bank Fee	\$0	\$0	\$500	\$0	NA	NA	-100.0%
<b>Non Operational Total</b>			<b>\$10,758,378</b>	<b>\$6,004,495</b>	<b>\$8,000,521</b>	<b>\$7,310,681</b>	<b>-32.0%</b>	<b>21.8%</b>	<b>-8.6%</b>
<b>Prorated by Fund</b>									
26492 - SAA	NA	Social Security - 2007 Account Code	\$508,032	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$85,572	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$103,360	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$18,124	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$3,180	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$461,498	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$82,624	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$122,416	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$9,648	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$903	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$143	\$0	\$0	\$0	NA	NA	NA
26496 - O&O	NA	Unemployment Compensation - 2007 Account Code	\$89	\$0	\$0	\$0	NA	NA	NA
26496 - NO	NA	Unemployment Compensation - 2007 Account Code	\$66	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$88,099	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$15,852	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$11,282	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$1,499	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$1,512,388</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>